arrears, with interest on the same according to law, and also the costs of the proceedings; but said sale shall not be set aside if the provisions of the law shall appear to have been substantially complied with, and the burden of proof shall be on the exceptant to show the same to be invalid; and when any sale shall have been finally ratified by the court, as herein provided, the order of ratification shall be conclusive as to the regularity of the clerk's proceedings therein and of said sale, and shall not be open to inquiry except in case of fraud or collusion in said proceedings and sale on the part of or between the clerk and the purchaser.]

- [(g). Town may purchase tax property. The Commissioners of Vienna are hereby authorized and empowered, in their discretion, to purchase any property offered for sale for the payment of taxes, provided they shall not bid a sum greater approximately than the taxes in arrears upon said property and the interest expenses of sale and all costs of reporting such sale, and to sell and convey or lease the same, as in their judgment and discretion shall be deemed best for the interest of the town of Vienna.]
- [(h). Counsel fees. In assessing the costs in sales under the provisions hereof, a reasonable sum for counsel fees, not exceeding ten dollars for each parcel of land thus sold, in addition to other fees and expenses such as advertising, printing, auctioneer's and other similar expenses, for reporting sale sale to and procuring the ratification thereof by the Circuit Court for Dorchester County, shall be included.

382. Dogs.

The Commissioners may assess and levy annually a tax not exceeding two dollars each, for any dog or bitch belonging to or kept by any of the inhabitants of said town, to be collected as other taxes, and may compel the [bailiff] POLICE OFFICER to [kill] REMOVE any dog or bitch within the limits of said town whose ostensible owner, or those exercising control over the said dog or bitch shall fail or refuse to pay the said tax or shall by any pretext try to evade the payment of the said tax, and they shall provide by ordinance suitable measures for enforcing the provisions of this section.

397. Entry upon highways.

"The Commissioners of Vienna" may enter upon any State or County highway WITHIN SAID CORPORATE LIMITS for the purpose of installing, maintaining or operating their water and sewerage system, and they may construct in such highway, WITHIN SAID CORPORATE LIMITS, a water or sewer